UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-4561

DIVISION OF
CORPORATION FINANCE

September 16, 2010

Sanjay M. Shirodkar
DLA Piper LLP (US)
The Marbury Building
6225 Smith Avenue
Baltimore, MD 21209-3600

Re: The Hain Celestial Group, Inc.
Incoming letter dated July 30, 2010

Dear Mr. Shirodkar:

This is in response to your letter dated July 30, 2010 concerning the shareholder proposal submitted to Hain by Kenneth Steiner. Our response is attached to the enclosed photocopy of your correspondence. By doing this, we avoid having to recite or summarize the facts set forth in the correspondence. Copies of all of the correspondence also will be provided to the proponent.

In connection with this matter, your attention is directed to the enclosure, which sets forth a brief discussion of the Division's informal procedures regarding shareholder proposals.

Sincerely,

Heather L. Maples
Senior Special Counsel

Enclosures

cc: John Chevedden
FISMA & OMB Memorandum M-07-16

September 16, 2010

Response of the Office of Chief Counsel
Division of Corporation Finance

Re: The Hain Celestial Group, Inc.
Incoming letter dated July 30, 2010

The proposal asks the board to take the steps necessary (unilaterally if possible) to amend the relevant governing documents to give holders of 10% of the company's outstanding common stock (or the lowest percentage allowed by law above 10%) the power to call a special shareowner meeting.

There appears to be some basis for your view that Hain may exclude the proposal under rule 14a-8(i)(9). You represent that Hain intends to include, among the matters to be voted on at the upcoming shareholders' meeting, a board-sponsored proposal to amend Hain's by-laws to give holders of 25% of Hain's outstanding common stock the power to call a special meeting. You indicate that the proposal and the proposal sponsored by Hain directly conflict because they include different thresholds for the percentage of shares required to call special shareholder meetings and that there is potential for conflicting outcomes if the shareholders consider and adopt both proposals. Accordingly, if the proposal sponsored by Hain, as described in the no-action request, is included in the company's proxy materials for the upcoming shareholders' meeting, we will not recommend enforcement action to the Commission if Hain omits the shareholder proposal from its proxy materials in reliance on rule 14a-8(i)(9).

We are unable to concur in your view that Hain may exclude the proposal or portions of the supporting statement under rule 14a-8(i)(3). Accordingly, we do not believe that Hain may omit the proposal or portions of the supporting statement from its proxy materials in reliance on rule 14a-8(i)(3).

We note that Hain did not file its statement of objections to including the proposal in its proxy materials at least 80 calendar days before the date on which it expects to file definitive proxy materials as required by rule 14a-8(j)(1). Noting the circumstances of the delay, we do not waive the 80-day requirement.

Sincerely,

Carmen Moncada-Terry
Special Counsel

DIVISION OF CORPORATION FINANCE
INFORMAL PROCEDURES REGARDING SHAREHOLDER PROPOSALS

The Division of Corporation Finance believes that its responsibility with respect to matters arising under Rule 14a-8 [17 CFR 240.14a-8], as with other matters under the proxy rules, is to aid those who must comply with the rule by offering informal advice and suggestions and to determine, initially, whether or not it may be appropriate in a particular matter to recommend enforcement action to the Commission. In connection with a shareholder proposal under Rule 14a-8, the Division's staff considers the information furnished to it by the Company in support of its intention to exclude the proposals from the Company's proxy materials, as well as any information furnished by the proponent or the proponent's representative.

Although Rule 14a-8(k) does not require any communications from shareholders to the Commission's staff, the staff will always consider information concerning alleged violations of the statutes administered by the Commission, including argument as to whether or not activities proposed to be taken would be violative of the statute or rule involved. The receipt by the staff of such information, however, should not be construed as changing the staff's informal procedures and proxy review into a formal or adversary procedure.

It is important to note that the staff's and Commission's no-action responses to Rule 14a-8(j) submissions reflect only informal views. The determinations reached in these no-action letters do not and cannot adjudicate the merits of a company's position with respect to the proposal. Only a court such as a U.S. District Court can decide whether a company is obligated to include shareholder proposals in its proxy materials. Accordingly a discretionary determination not to recommend or take Commission enforcement action, does not preclude a proponent, or any shareholder of a company, from pursuing any rights he or she may have against the company in court, should the management omit the proposal from the company's proxy material.

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July 30, 2010

VIA E-MAIL

Securities and Exchange Commission
Division of Corporation Finance
Office of Chief Counsel
100 F. Street, N.E.
Washington, D.C. 20549

Re: The Hain Celestial Group, Inc. - Stockholder Proposal Submitted by Kenneth Steiner

Ladies and Gentlemen:

We are writing this letter on behalf of The Hain Celestial Group, Inc., a Delaware corporation ("Hain" or the "Company"), pursuant to Rule 14a-8(j) of the Securities Exchange Act of 1934, as amended (the "Exchange Act"), to notify the staff of the Division of Corporation Finance (the "Staff") of the Company's intent to exclude from its proxy materials for its 2010 Annual Meeting of Shareholders (the "2010 Annual Meeting" and such materials, the "2010 Proxy Materials") a shareholder proposal and supporting statement. Mr. Kenneth Steiner, naming Mr. John Chevedden as his designated representative (together, the "Proponent"), submitted the proposal and the supporting statement (collectively, the "Proposal").

In accordance with the guidance found in Staff Legal Bulletin 14D and Rule 14a-8(j), we have filed this letter via electronic submission with the Securities and Exchange Commission (the "Commission"). A copy of this letter and its exhibits is being mailed to the Proponent to notify the Proponent on behalf of Hain of its intention to omit the Proposal from its 2010 Proxy Materials. A copy of the Proposal and certain supporting information sent by the Proponent is attached to this letter as <u>Exhibit A</u>.

SUMMARY

We respectfully request that the Staff concur in the Company's view that the Proposal may be excluded from Hain's 2010 Proxy Materials pursuant to Rule 14a-8(i)(9) because it directly conflicts with a Board-sponsored proposal that Hain presently intends to include in the 2010 Proxy Materials. Hain's Corporate Governance and Nominating Committee will recommend to Hain's Board of Directors that the Board amend Hain's By-laws to give holders of 25% of the Company's outstanding common stock the power to call a special meeting, with such amendment being subject to the approval of a majority of the Company's shareholders voting thereon at the 2010 Annual Meeting (the "Company Proposal"). Hain's Board is scheduled to act on the Company Proposal after the Company's deadline for submitting a no-action letter request to the Commission. Accordingly, we are requesting that, if the Board acts to include the Company Proposal in the 2010 Proxy Materials, the Staff concur, for the reasons discussed below, that Hain may exclude the Proposal from the 2010 Proxy Materials. We intend to supplement this request immediately following the next Board meeting on September 28, 2010. Alternatively, the Proposal can be excluded because it contains false and misleading statements in violation of Rule 14a-8(i)(3) under the Exchange Act.

THE PROPOSAL

The Proposal includes the following: "RESOLVED, Shareowners ask our board to take the steps necessary (unilaterally if possible) to amend our relevant governing documents to give holders of 10% of our outstanding common stock (or the lowest percentage allowed by law above 10%) the power to call a special meeting. A number of small shareowners can be part of this 10% threshold."

ANALYSIS

I. The Proposal may be excluded pursuant to Rule 14a-8(i)(9) because it directly conflicts with a proposal to be submitted by the Company at its 2010 Annual Meeting.

Under Rule 14a-8(i)(9), a company may exclude a proposal from its proxy materials "if the proposal directly conflicts with one of the company's own proposals to be submitted to shareholders at the same meeting." The Commission has stated that the proposals need not be "identical in scope or focus" for this provision to be available. *See* Exchange Act Release No. 34-40018, at n. 27 (May 21, 1998). The purpose of this exclusion is to prevent shareholder confusion as well as reduce the likelihood of inconsistent vote results that would provide a conflicting mandate for management.

The Proposal requests that the Board take the steps necessary to amend the Company's governing documents to give holders of 10% of the Company's outstanding common stock (or the lowest percentage allowed by law above 10%) the power to call a special shareowner meeting. It also provides that a number of small shareowners can be part of this 10% threshold.

Currently, neither the Company's amended and restated certificate of incorporation nor the Company's amended and restated by-laws (the "By-laws") permit shareholders to call a special meeting. In light of evolving view and practices regarding special meeting provisions, the Board of Directors is expected to act favorably on the Company Proposal. Thus, if the Company's Board includes the Company Proposal in its proxy materials for the 2010 Annual Meeting, the Proposal would directly conflict with the Company Proposal because the proposals relate to the same subject matter (the ability to call a special shareholder meeting) but include different thresholds for the percentage of shares required to call special shareholder meetings.

The Staff has taken the position that, when a shareholder proposal and a company-sponsored proposal present alternative and conflicting decisions for shareholders and submitting both proposals to a vote could provide inconsistent and ambiguous results, the shareholder proposal may be excluded under Rule 14a-8(i)(9). *See, e.g., Herley Industries Inc.* (Nov. 20, 2007) (concurring in excluding a proposal requesting majority voting for directors when the company planned to submit a proposal to retain plurality voting, but requiring a director nominee to receive more "for" votes than "withheld" votes); *H.J. Heinz Company* (Apr. 23, 2007) (concurring in excluding a proposal requesting that the company adopt simple majority voting when the company indicated that it planned to submit a proposal to amend its bylaws and articles of incorporation to reduce supermajority provisions from 80% to 60%); and *AT&T* (Feb. 23, 2007) (concurring in excluding a proposal seeking to amend the company's bylaws to require shareholder ratification of any existing or future severance agreement with a senior executive as conflicting with a company proposal for a bylaw amendment limited to shareholder ratification of future severance agreements).

The Staff has consistently granted no-action relief under Rule 14a-8(i)(9) where a shareholder-sponsored special meeting proposal contains an ownership threshold that differs from a company-sponsored special meeting proposal, because submitting both proposals to a shareholder vote would present alternative and conflicting decisions for shareholder. For example, in *Safeway Inc.* (January 4, 2010; *recon. denied* Jan. 26, 2010), the Staff concurred with the exclusion of a shareholder proposal requesting that Safeway amend its bylaws and each of its applicable governing documents to give holders of 10% of Safeway's outstanding common stock (or the lowest percentage allowed by law above 10%) the power to call special shareholder meetings. The Staff noted that Safeway represented that it would present a proposal seeking shareholder approval of amendments to Safeway's governing documents to allow shareholders who hold 25% of its outstanding shares the right to call a special shareholder meeting, that the shareholder proposal and Safeway's proposal directly conflicted because they included different thresholds for the percentage of shares required to call special shareholder meetings, and that these proposals presented alternative and conflicting decisions for shareholders. *See also*, *CVS Caremark Corporation* (Jan. 5, 2010; *recon. denied* Jan. 26, 2010); *Medco Health Solutions* (Jan. 4, 2010; *recon. denied* Jan. 26, 2010); and *Honeywell International* (Jan. 4, 2010; *recon. denied* Jan. 26, 2010).

The Staff has previously stated that, where a shareholder proposal and a company-sponsored proposal present alternative and conflicting decisions for shareholders, the shareholder proposal may be excluded under Rule 14a-8(i)(9), noting in several instances that presenting both matters for a vote could produce inconsistent and ambiguous results. For example, in *Becton, Dickinson and Company* (Nov. 12, 2009), the Staff concurred in the exclusion of a shareholder proposal requesting that Becton amend its bylaws and each appropriate governing document to give holders of 10% of Becton's outstanding common stock (or the lowest percentage allowed by law above 10%) the power to call special shareholder meetings, since Becton represented that it would seek shareholder approval of a bylaw amendment to permit holders of 25% of Becton's outstanding common stock to call a special shareholder meeting, and the Staff noted that the shareholder proposal and the matter sponsored by Becton presented alternative and conflicting decisions for shareholders and that submitting both proposals to a vote at the same shareholder meeting could provide inconsistent and ambiguous results. Similarly, in *H.J. Heinz Company* (May 29, 2009), the Staff concurred in the exclusion of a shareholder proposal requesting that Heinz amend its bylaws and each appropriate governing document to give holders of 10% of Heinz's outstanding common stock (or the lowest percentage allowed by law above 10%) the power to call special shareholder meetings, since Heinz represented that it would seek shareholder approval of a bylaw amendment to permit holders of 25% of Heinz's outstanding common stock to call a special shareholder meeting. In its response, the Staff noted that the shareholder proposal and the matter sponsored by Heinz presented alternative and conflicting decisions for shareholders and that submitting both proposals to a vote at the same shareholder meeting could provide inconsistent and ambiguous results. *See also, EMC Corporation* (Feb. 24, 2009) (the Staff concurred with exclusion of a shareholder proposal requesting that EMC amend its bylaws and each appropriate governing document to give holders of 10% of EMC's outstanding common stock (or the lowest percentage allowed by law above 10%) the power to call special shareholder meetings, since EMC represented that it would seek shareholder approval of a bylaw amendment to permit holders of 40% of EMC's outstanding common stock to call a special shareholder meeting); *International Paper Company* (Mar. 11, 2009) (the Staff concurred with exclusion of a shareholder proposal requesting that International Paper amend its bylaws and each appropriate governing document to give holders of 10% of International Paper's outstanding common stock (or the lowest percentage allowed by law above 10%) the power to call special shareholder meetings, since International Paper represented that it would seek shareholder approval of a bylaw amendment to permit holders of 40% of its outstanding common stock to call a special shareholder meeting); and *Gyrodyne Company of America, Inc.* (Oct. 31, 2005) (the Staff concurred with exclusion of a shareholder proposal requesting the calling of special meetings by holders of at least 15% of Gyrodyne's shares eligible to vote at that meeting because it conflicted with a company proposal seeking shareholder approval of a bylaw amendment requiring the holders of at least 30% of the shares to call such meetings).

For the 2010 proxy season, the Staff has continued to conclude that a company may exclude a shareholder proposal on the ability of its shareholders to call a special meeting because the company intended to submit a company-sponsored proposal on the same issue, but with a higher threshold. *See e.g., Raytheon Co.* (Mar. 29, 2010) (permitting the company to adopt a 25% threshold); *Lowe's Cos., Inc.* (permitting the company to adopt a 25% threshold) (Mar. 22, 2010); *Genzyme Corp.* (Mar. 1, 2010) (permitting the company to adopt a 40% threshold); *Pinnacle West Capital Corp.* (Mar. 1. 2010) (permitting the company to adopt a 25% threshold); *Liz Claiborne, Inc.* (Feb. 25, 2010) (permitting the company to adopt a 25% threshold); *Goldman Sachs Group, Inc.* (Feb. 3, 2010; *recon. denied* Feb. 22, 2010) (permitting the company to adopt a 25% threshold); and *Medco Health Solutions, Inc.* (Jan. 4, 2010; *recon. denied* Jan. 26, 2010) (permitting the company to adopt a 40% threshold).

Because the Company Proposal and the Proposal differ in the threshold percentage of share ownership to call a special shareowner meeting, there is potential for conflicting outcomes if the Company's shareowners consider and adopt both the Company Proposal and the Proposal. Therefore, because the Company Proposal and the Proposal directly conflict, the Company respectfully requests the Staff to concur in the Company's view that the Proposal is properly excludable under Rule 14a-8(i)(9).

II. The Proposal may be excluded pursuant to Rule 14a-8(i)(3)

A. *The Proposal is inherently vague and indefinite*.

Rule 14a-8(i)(3) permits the exclusion of a shareholder proposal if the proposal or supporting statement is contrary to any of the Commission's proxy rules or regulations, including Rule 14a-9, which prohibits materially false or misleading statements in proxy soliciting materials. The Staff consistently has taken the position that vague and indefinite shareholder proposals are inherently misleading and therefore excludable under Rule 14a-8(i)(3) because shareholders cannot make an informed decision on the merits of a proposal without at least knowing what they are voting on. *See* Staff Legal Bulletin No. 14B (Sept. 15, 2004) ("SLB 14B") (noting that "neither the stockholders voting on the proposal, nor the company in implementing the proposal (if adopted), would be able to determine with any reasonable certainty exactly what actions or measures the proposal requires"). *See also, Dyer v. SEC*, 287 F.2d 773, 781 (8th Cir. 1961) ("[I]t appears to us that the proposal, as drafted and submitted to the company, is so vague and indefinite as to make it impossible for either the board of directors or the stockholders at large to comprehend precisely what the proposal would entail.").

Moreover, the Staff has concurred on numerous occasions that a shareholder proposal was sufficiently misleading so as to justify its exclusion where a company and its shareholders might interpret the proposal differently, such that "any action ultimately taken by the [c]ompany upon implementation [of the proposal] could be significantly different from the actions envisioned by stockholders voting on the proposal." *Fuqua Industries, Inc.* (Mar. 12, 1991). *See also, Bank of America Corp.* (June 18, 2007) (concurring with the exclusion of a shareholder proposal in reliance on Rule 14a-8(i)(3) calling for the board of directors to compile a report "concerning the thinking of the Directors concerning representative payees" as vague and indefinite"); and *Puget Energy, Inc.* (Mar. 7, 2002) (permitting exclusion of a proposal requesting that the company's board of directors "take the necessary steps to implement a policy of improved corporate governance").

The Proposal is vague and indefinite so as to be inherently misleading with respect to what is required for shareholders to aggregate their holdings and, as a consequence, who may call a special meeting pursuant to the terms of the Proposal. The Proposal states that "[a] number of small shareowners can be part of this 10%-threshold." This sentence has several potential interpretations. Would shareholders need to only informally agree to aggregate their holdings for the purpose of calling a special meeting? Would shareholders be a group under Section 13(d) of the Exchange Act and be required to make appropriate filings? This critical ambiguity

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in the Proposal would prevent shareholders from understanding which interpretation of the Proposal they would be voting to approve. Likewise, the Company would not be able to determine with any reasonable certainty exactly what actions or measures would be required to implement the Proposal. Consequently, the Company respectfully requests the Staff to concur in the Company's view that the Proposal is vague and indefinite and that the Company may exclude the Proposal under Rule 14a-8(i)(3).

B. *Portions of the Proposal may be excluded under Rule 14a-8(i)(3) because they are false and misleading.*

If the Staff does not concur that Hain may exclude the Proposal in its entirety for the reasons discussed above, Hain believes that the following supporting statement contained in the Proposal may properly be excluded from the 2010 Proxy Materials under Rule 14a-8(i)(3) because they are contrary to the Commission's proxy rules, including Rule 14a-9, which prohibits false and misleading statements. The Staff has recognized that a proposal or portions of a proposal may properly be excluded under Rule 14a-8(i)(3) as false or misleading because a factual statement is materially false and misleading, or if a statement directly or indirectly impugns a person's character, integrity or personal reputation without foundation. *See* SLB 14B.

The Company believes that the following statement in the Proposal should be deleted:

> "This proposal topic won more than 60% support at the following companies: CVS Caremark (CVS), Sprint Nextel (S), Safeway (SWY), Motorola (MOT) and R. R. Donnelly (RRD)."

This statement is false since it does not accurately portray the fact that certain of the companies noted in the list above successfully obtained no-action relief from the Staff and did not include a proposal related to a shareholder's ability to call a special meeting. As noted above, in each of *Safeway Inc.* (January 4, 2010; *recon. denied* Jan. 26, 2010) and *CVS Caremark Corporation* (Jan. 5, 2010; *recon. denied* Jan. 26, 2010), the Staff agreed with Safeway and CVS and granted no-action relief sought by each of the two companies.

Therefore, the Company respectfully requests the Staff to concur in the Company's view that this statement can be excluded from the Company's 2010 Proxy Materials under Rule 14a-8(i)(3).

CONCLUSION

The Company expects to file its definitive 2010 Proxy Materials on or about October 15, 2010. Based upon this date, the 80 day period required by Rule 14a-8(j) was July 27, 2010. The Company acknowledges that it has not "technically" satisfied the requirement pursuant to Rule

14a-8(j) to file this letter with the Commission no later than 80 days before the Company files its 2010 Proxy Materials. However, Rule 14a-8(j) permits the Company to submit this letter later than 80 days before filing its 2010 Proxy Materials if it can demonstrate "good cause" for missing the deadline. The Company believes that the three day delay in submitting this letter does not impair the ability of the Proponent to comment on this letter since the Proponent (including Mr. Chevedden) are well-known to the Staff and, by some accounts, submitted over 70 proposals to various companies during the 2010 proxy season.

For the reasons stated above and in accordance with Rules 14a-8(i)(9) and 14a-8(i)(3), the Company requests confirmation that the Staff will not recommend any enforcement action if, in reliance on the foregoing, the Company excludes the Proposal from Hain's 2010 Proxy Materials. If you have any questions regarding this request or desire additional information, please contact me at (410) 580-4184 or Denise M. Faltischek at (631) 730-2210.

Very truly yours,

DLA Piper LLP (US)

Sanjay Shirodkar

Sanjay M. Shirodkar
Of Counsel

Enclosures

cc: Irwin D. Simon
Kenneth Steiner
John Chevedden

Exhibit A

Kenneth Steiner

FISMA & OMB Memorandum M-07-16

Rule 14a-8 Proponent since 1995

Mr. Irwin D. Simon
Chairman
Hain Celestial Group, Inc. (HAIN)
58 South Service Road
Melville, NY 11747
PH: 631-730-2200
FX: 516-237-6240

Dear Mr. Simon,

I submit my attached Rule 14a-8 proposal in support of the long-term performance of our company. My proposal is for the next annual shareholder meeting. I intend to meet Rule 14a-8 requirements including the continuous ownership of the required stock value until after the date of the respective shareholder meeting. My submitted format, with the shareholder-supplied emphasis, is intended to be used for definitive proxy publication. This is my proxy for John Chevedden and/or his designee to forward this Rule 14a-8 proposal to the company and to act on my behalf regarding this Rule 14a-8 proposal, and/or modification of it, for the forthcoming shareholder meeting before, during and after the forthcoming shareholder meeting. Please direct all future communications regarding my rule 14a-8 proposal to John Chevedden

FISMA & OMB Memorandum M-07-16

to facilitate prompt and verifiable communications. Please identify this proposal as my proposal exclusively.

This letter does not cover proposals that are not rule 14a-8 proposals. This letter does not grant the power to vote.

Your consideration and the consideration of the Board of Directors is appreciated in support of the long-term performance of our company. Please acknowledge receipt of my proposal promptly by email to ***FISMA & OMB Memorandum M-07-16***

Sincerely,

Kenneth Steiner — 6/16/10
Date

cc: Mia DiBella
Corporate Secretary

[HAIN: Rule 14a-8 Proposal, June 25, 2010]

3 [Number to be assigned by the company.] – **Special Shareowner Meetings**

RESOLVED, Shareowners ask our board to take the steps necessary (unilaterally if possible) to amend our relevant governing documents to give holders of 10% of our outstanding common stock (or the lowest percentage allowed by law above 10%) the power to call a special shareowner meeting. A number of small shareowners can be part of this 10%-threshold.

A special meeting allows shareowners to vote on important matters, such as electing new directors, that can arise between annual meetings. This proposal does not impact our board's current power to call a special meeting. This proposal topic won more than 60% support at the following companies: CVS Caremark (CVS), Sprint Nextel (S), Safeway (SWY), Motorola (MOT) and R. R. Donnelley (RRD).

The merit of this Special Shareowner Meeting proposal should also be considered in the context of the need for improvement in our company's 2010 reported corporate governance status:

The Corporate Library www.thecorporatelibrary.com, an independent investment research firm, rated our company "D" with "High Governance Risk" and "Very High Concern" on executive pay with nearly $5 million for Irwin Simon, our CEO.

Our company implemented a number of remedial actions in regard to a Securities and Exchange Commission investigation concerning our company's stock option practices and related accounting.

Our board was the only significant directorship for five of our ten directors. This could indicate a significant lack of current transferable director experience for half of our directors. Three directors received 10% to 13% in our withheld-votes: Roger Meltzer, Richard Berke and Beth Bronner. These withheld-percentages pointed to shareholder discontent which may warrant additional examination.

Additional director concerns included: Roger Meltzer was inside-related (independence concern), Jack Futterman was age 76 and Beth Bronner had 17-years tenure (independence concern).

We did not have an independent chairman or a lead director. We did not have cumulative voting.

The above concerns show there is need for improvement. Please encourage our board to respond positively to this proposal: Special Shareowner Meetings – Yes on 3. [Number to be assigned by the company.]

Notes:
Kenneth Steiner, ***FISMA & OMB Memorandum M-07-16*** sponsored this proposal.

Please note that the title of the proposal is part of the proposal. In the interest of clarity and to avoid skewing the voting results, the title and number of this and each other ballot item should be consistent throughout all the proxy materials.

This proposal is believed to conform with Staff Legal Bulletin No. 14B (CF), September 15, 2004 including (emphasis added):

> Accordingly, going forward, we believe that it would not be appropriate for companies to exclude supporting statement language and/or an entire proposal in reliance on rule 14a-8(I)(3) in the following circumstances:
>
> - the company objects to factual assertions because they are not supported;
> - the company objects to factual assertions that, while not materially false or misleading, may be disputed or countered;
> - the company objects to factual assertions because those assertions may be interpreted by shareholders in a manner that is unfavorable to the company, its directors, or its officers; and/or
> - the company objects to statements because they represent the opinion of the shareholder proponent or a referenced source, but the statements are not identified specifically as such.
>
> ***We believe that it is appropriate under rule 14a-8 for companies to address these objections in their statements of opposition.***

See also: Sun Microsystems, Inc. (July 21, 2005).
Stock will be held until after the annual meeting and the proposal will be presented at the annual meeting. Please acknowledge this proposal promptly by email ***FISMA & OMB Memorandum M-07-16***

DJF

DISCOUNT BROKERS

Date: 25 June 2010

To whom it may concern:

As introducing broker for the account of Kenneth Steiner, account number ***FISMA & OMB Memorandum M-07-16*** held with National Financial Services Corp. as custodian, DJF Discount Brokers hereby certifies that as of the date of this certification Kenneth Steiner is and has been the beneficial owner of 800 shares of Hain Celestial Group; having held at least two thousand dollars worth of the above mentioned security since the following date: 11/11/02, also having held at least two thousand dollars worth of the above mentioned security from at least one year prior to the date the proposal was submitted to the company.

Sincerely,

Mark Filiberto

Mark Filiberto,
President
DJF Discount Brokers

Post-it® Fax Note 7671	Date 6-25-10	# of pages ▶
To Ira Lomel	From John Chevedden	
Co./Dept.	Co.	
Phone #	Phone # ***FISMA & OMB Memorandum M-07-16***	
Fax # 631-730-2550 -2556	Fax #	

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